Fiscal Estimate - 2015 Session

☑ Original ☐ Updated	Corrected Supplementa	al					
LRB Number 15-4614/1	Introduction Number SB-695						
Description Adjusting a school district's revenue limit for certain school safety expenditures							
Fiscal Effect							
Appropriations Rev	ease Existing enues rease Existing enues to absorb within agency's b Tes Tes Decrease Costs						
Permissive Mandatory Perm	5. Types of Local Government Units Affected Towns Towns Counties Others School Districts Districts	Cities					
Fund Sources Affected Affected Ch. 20 Appropriations							
GPR FED PRO PRS SEG SEGS							
Agency/Prepared By	Authorized Signature Dat	:e					
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Fiscal Estimate Narratives DPI 2/8/2016

LRB Number 15-4614/1	Introduction Number	SB-695	Estimate Type	Original			
Description							
Adjusting a school district's revenue limit for certain school safety expenditures							

Assumptions Used in Arriving at Fiscal Estimate

This bill permits a school district to increase its revenue limit by an amount equal to the greater of \$40,000 or \$100 times the number of pupils enrolled in the district for the purpose of making certain school safety expenditures. As a prerequisite to increasing its revenue limit for this purpose, the school board must approve and submit to the state superintendent of public instruction a school safety expenditure plan developed jointly by the school board and a local law enforcement agency. The school safety expenditure plan must be consistent with the school district's school safety plan. The revenue limit adjustment first applies to the calculation of the school district revenue limit in the 2016–17 school year.

Current law generally limits the amount of revenue per pupil that a school district may receive from general school aids and property taxes in a school year to the amount of revenue allowed per pupil in the previous school year.

Local:

State:

The bill creates a new revenue limit exemption for school districts who establish school safety expenditure plans that are consistent with the school district's school safety plan. Upon submittal of a school safety expenditure plan developed by the school board and local law enforcement agency to the Department, a school district is authorized to increase its revenue limit by an amount equal to the greater of a) \$40,000, or b) \$100 times the number of pupils enrolled in the district for the purpose of making certain school safety expenditures. In the absence of any additional funds appropriated for this purpose, this exemption will likely be borne by the local property tax levy, and create a disproportionate local tax impact in which residents of larger school districts will be paying more per pupil for this exemption relative to residents of small school districts. However, because it is unknown how many school districts would utilize this exemption and the number of pupils for which this exemption could be claimed will vary by district, the local fiscal impact as a result of this bill is indeterminate.

None.			

Long-Range Fiscal Implications